

Tax Bulletin

Tax Bulletin 13-07

Effective Date: July 1, 2007

Re: Decrease of Maximum E-911 Emergency Services Telephone Charge

The 2007 Utah Legislature passed HB 119 (Utah Code §69-2-5) decreasing the maximum fee that a county, city or town may impose as an emergency services telephone charge. The maximum fee was reduced from 65 cents per month to 61 cents per month on each provided access line within the boundaries of the county, city or town. Additionally, the bill changes the effective date from July 1, 2008 to July 1, 2007 of reducing the statewide-unified E-911 emergency services charge from 13 to 8 cents per line that is levied to fund E-911. Therefore, effective July 1, 2007, the total E-911 fee on each line will reduce from 78 cents per line to 69 cents per line. This change does not affect the continuing additional fee for the poison control center of 7 cents per line.

All municipalities that currently impose an emergency services telephone charge of 65 cents per line will be reduced to 61 cents per line effective July 1, 2007. The statewide charge will be reduced from 13 to 8 cents per line at the same time. Providers must collect the fee on all taxable transactions at the lower rate on or after July 1, 2007.

This fee will be reflected on the emergency services telephone charge return (TC-29 payment coupon and TC-29Q electronic return) beginning with the July monthly period (for monthly filers) or the July-September quarterly period (for quarterly filers) depending on filing frequency.

QUESTIONS...



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